

		FOR OHF USE					

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2004  
STATE OF ILLINOIS  
DEPARTMENT OF PUBLIC AID  
FINANCIAL AND STATISTICAL REPORT FOR  
LONG-TERM CARE FACILITIES  
(FISCAL YEAR 2004)

IMPORTANT NOTICE  
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: 0038604

Facility Name: BEVERLY FARM FOUNDATION

Address: 6301 HUMBERT ROAD GODFREY 62035  
Number City Zip Code

County: MADISON

Telephone Number: (618)466-0367 Fax # ( )

IDPA ID Number: 37-1237369001

Date of Initial License for Current Owners:

Type of Ownership:

<input checked="" type="checkbox"/>	VOLUNTARY, NON-PROFIT	<input type="checkbox"/>	PROPRIETARY	<input type="checkbox"/>	GOVERNMENTAL
<input checked="" type="checkbox"/>	Charitable Corp.	<input type="checkbox"/>	Individual	<input type="checkbox"/>	State
<input type="checkbox"/>	Trust	<input type="checkbox"/>	Partnership	<input type="checkbox"/>	County
		<input type="checkbox"/>	Corporation	<input type="checkbox"/>	Other
		<input type="checkbox"/>	"Sub-S" Corp.		
		<input type="checkbox"/>	Limited Liability Co.		
		<input type="checkbox"/>	Trust		
		<input type="checkbox"/>	Other		

In the event there are further questions about this report, please contact:  
Name: BRENDA MILLER Telephone Number: (618)466-0367

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 07/01/2003 to 06/30/2004 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or  
Administrator  
of Provider

(Signed) \_\_\_\_\_ (Date) \_\_\_\_\_  
(Type or Print Name) MARTHA WARFORD  
(Title) EXECUTIVE DIRECTOR

Paid  
Preparer

(Signed) \_\_\_\_\_ (Date) \_\_\_\_\_  
(Print Name and Title) KIMBERLY S. LOY, CPA  
PRINCIPAL  
(Firm Name & Address) SCHEFFEL & COMPANY, P.C.  
106 COUNTY ROAD, JERSEYVILLE, IL 62052  
(Telephone) (618)498-6841 Fax # (618)498-6842

MAIL TO: OFFICE OF HEALTH FINANCE  
ILLINOIS DEPARTMENT OF PUBLIC AID  
201 S. Grand Avenue East  
Springfield, IL 62763-0001 Phone # (217) 782-1630

Facility Name & ID Number BEVERLY FARM FOUNDATION

# 0038604 Report Period Beginning: 07/01/2003 Ending: 06/30/2004

III. STATISTICAL DATA					
A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds _____					
	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1		Skilled (SNF)			1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4	300	Intermediate/DD	300	109,500	4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	300	TOTALS	300	109,500	7

B. Census-For the entire report period.					
	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment			
		Public Aid Recipient	Private Pay	Other	Total
8	SNF				8
9	SNF/PED				9
10	ICF				10
11	ICF/DD	90,279	4,636		94,915
12	SC				12
13	DD 16 OR LESS				13
14	TOTALS	90,279	4,636		94,915

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 86.68%

D. How many bed-hold days during this year were paid by Public Aid?  
2,036 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.  
(E.g., day care, "meals on wheels", outpatient therapy)  
DAY CARE (RESPIRE CARE)

F. Does the facility maintain a daily midnight census? YES

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?  
YES ☐ NO ☒

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?  
YES ☒ NO ☐

I. On what date did you start providing long term care at this location?  
Date started 10/01/1957

J. Was the facility purchased or leased after January 1, 1978?  
YES ☐ Date \_\_\_\_\_ NO ☒

K. Was the facility certified for Medicare during the reporting year?  
YES ☐ NO ☒ If YES, enter number of beds certified \_\_\_\_\_ and days of care provided \_\_\_\_\_

Medicare Intermediary \_\_\_\_\_

IV. ACCOUNTING BASIS  
ACCURAL ☒ MODIFIED CASH\* ☐ CASH\* ☐

Is your fiscal year identical to your tax year? YES ☒ NO ☐

Tax Year: 06/30/04 Fiscal Year: 06/30/04  
\* All facilities other than governmental must report on the accrual basis.

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY	
		Salary/Wage	Supplies	Other	Total						
	A. General Services	1	2	3	4	5	6	7	8	9	10
1	Dietary	869,141	75,466	24,711	969,318		969,318		969,318		1
2	Food Purchase		617,682		617,682		617,682	(8,579)	609,103		2
3	Housekeeping	746,642	8,154	43,885	798,681		798,681		798,681		3
4	Laundry	4,363	121	286,674	291,158		291,158		291,158		4
5	Heat and Other Utilities			315,933	315,933		315,933		315,933		5
6	Maintenance	266,904	19,658	295,598	582,160		582,160		582,160		6
7	Other (specify):* SECURITY	923	1,027	84,763	86,713		86,713		86,713		7
8	TOTAL General Services	1,887,973	722,108	1,051,564	3,661,645		3,661,645	(8,579)	3,653,066		8
	B. Health Care and Programs										
9	Medical Director										9
10	Nursing and Medical Records	4,208,575	124,002	593,812	4,926,389	(131,646)	4,794,743		4,794,743		10
10a	Therapy	180,995	1,782	15,777	198,554		198,554		198,554		10a
11	Activities	183,513	35,845	19,907	239,265		239,265		239,265		11
12	Social Services	120,322		713	121,035		121,035		121,035		12
13	Nurse Aide Training	102,236			102,236	131,646	233,882		233,882		13
14	Program Transportation	57,765			57,765		57,765		57,765		14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	4,853,406	161,629	630,209	5,645,244		5,645,244		5,645,244		16
	C. General Administration										
17	Administrative	152,095		26,583	178,678		178,678		178,678		17
18	Directors Fees										18
19	Professional Services			115,682	115,682		115,682		115,682		19
20	Dues, Fees, Subscriptions & Promotions			50,964	50,964		50,964		50,964		20
21	Clerical & General Office Expenses	305,481	33,649	123,852	462,982		462,982		462,982		21
22	Employee Benefits & Payroll Taxes			1,943,091	1,943,091		1,943,091		1,943,091		22
23	Inservice Training & Education										23
24	Travel and Seminar			10,316	10,316		10,316		10,316		24
25	Other Admin. Staff Transportation										25
26	Insurance-Prop.Liab.Malpractice			499,376	499,376		499,376		499,376		26
27	Other (specify):* FUND RAISING	123,671		24,604	148,275		148,275	(148,275)			27
28	TOTAL General Administration	581,247	33,649	2,794,468	3,409,364		3,409,364	(148,275)	3,261,089		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	7,322,626	917,386	4,476,241	12,716,253		12,716,253	(156,854)	12,559,399		29

\*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			927,696	927,696		927,696	(329,252)	598,444			30
31	Amortization of Pre-Op. & Org.			13,636	13,636		13,636		13,636			31
32	Interest			476,283	476,283		476,283	(184,460)	291,823			32
33	Real Estate Taxes			11,685	11,685		11,685	(11,685)				33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles											35
36	Other (specify):* MORTGAGE INS			32,944	32,944		32,944		32,944			36
37	TOTAL Ownership			1,462,244	1,462,244		1,462,244	(525,397)	936,847			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers	26,754	3,130	82,354	112,238		112,238		112,238			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			681,828	681,828		681,828		681,828			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers	26,754	3,130	764,182	794,066		794,066		794,066			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	7,349,380	920,516	6,702,667	14,972,563		14,972,563	(682,251)	14,290,312			45

\*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

**VI. ADJUSTMENT DETAIL**      **A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.**  
**In column 2 below, reference the line on which the particular cost was included. (See instructions.)**

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	OHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	8,579	2-7		4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	329,252	30-7		9
10	Interest and Other Investment Income	184,460	32-7		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional	148,275	27-7		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule <b>REAL ESTATE TAXES</b>	11,685	33-7		29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ 682,251		\$	30

OHF USE ONLY									
48		49		50		51		52	

**B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)**

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)			34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$		36
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	\$ 682,251		37

**\*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.**

**C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)**

		1	2	3	4	
		Yes	No	Amount	Reference	
38	Medically Necessary Transport.			\$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44	Exceptional Care Program					44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	<b>TOTAL (C): (sum of lines 38-46)</b>			\$		47

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference
1		\$	1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
30			30
31			31
32			32
33			33
34			34
35			35
36			36
37			37
38			38
39			39
40			40
41			41
42			42
43			43
44			44
45			45
46			46
47			47
48			48
49	Total	0	49



## Summary B

<b>Facility Name &amp; ID Number</b>	<b>BEVERLY FARM FOUNDATION</b>	<b>#</b>	<b>0038604</b>	<b>Report Period Beginning:</b>	<b>07/01/2003</b>	<b>Ending:</b>	<b>06/30/2004</b>
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## SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

[illegible]



VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
		GROUP HOME #1	GODFREY, IL			
		GROUP HOME #2	GODFREY, IL			
		GROUP HOME #3	GODFREY, IL			
		GROUP HOME #4	GODFREY, IL			
		GROUP HOME #5	GODFREY, IL			
		GROUP HOME #6	GODFREY, IL			

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☐

YES

☒

NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line		Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V			\$			\$	\$	1
2	V								2
3	V								3
4	V								4
5	V								5
6	V								6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			\$			\$	\$ *	14

\* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

**NOTE: ALL owners ( even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.**

	1  Name	2  Title	3  Function	4  Ownership Interest	5  Compensation Received From Other Nursing Homes*	6  Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7  Compensation Included in Costs for this Reporting Period**		8  Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1									\$		1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$		13

\* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

\*\* This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees).  
FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME  
ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number BEVERLY FARM FOUNDATION # 0038604 Report Period Beginning: 07/01/2003 Ending: 6/30/2004

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization GROUP HOMES #1-6  
Street Address \_\_\_\_\_  
City / State / Zip Code GODFREY, IL 62035  
Phone Number ( 618 )466-0367  
Fax Number ( )

	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	22-3	EMPLOYEE BENEFITS	WAGES	10,000	8	\$ 1,579,388	\$	6,091	\$ 962,053	1
2	22-3	EMP BENEFITS (HEALTH INS	EMPLOYEES	300	8	1,635,064		180	981,038	2
3	17-3	SCHOOL REIMBURSEMENT	WAGES	10,000	8	1,265		6,267	793	3
4	17-1	ADMINISTRATIVE SALARIES	HOURS	2,080	8	253,491	253,491	1,248	152,095	4
5	21-1	PERSONNEL/ACCOUNTING	HOURS	2,080	8	509,136	509,136	1,248	305,481	5
6	6-1	MAINTENANCE STAFF	HOURS	2,080	8	444,840	444,840	1,248	266,904	6
7	7-3	SECURITY/SAFETY	HOURS	2,080	8	141,272		1,248	84,763	7
8	7-1	GUARDS	HOURS	2,080	8	1,539	1,539	1,248	923	8
9	7-2	SECURITY SUPPLIES	HOURS	2,080	8	1,712		1,248	1,027	9
10	6-2	MAINTENANCE SUPPLIES	HOURS	2,080	8	31,171		1,248	18,703	10
11	21-2	OSHA REQUIREMENTS	HOURS	2,080	8	28,811		1,248	17,287	11
12	21-3	CONSULTANTS	HOURS	2,080	8	8,736		1,248	5,242	12
13	6-3	STORM REPAIRS	HOURS	2,080	8	2,098		1,248	1,259	13
14	26-3	INSURANCE	HOURS	2,080	8	832,294		1,248	499,376	14
15	19-3	LEGAL & ACCOUNTING	HOURS	2,080	8	192,803		1,248	115,682	15
16	14-1	TRANSPORTATION STAFF	HOURS	2,080	8	96,274	96,274	1,248	57,765	16
17	20-3	DUES/SUBS/ADVERTISING	HOURS	2,080	8	86,652		1,223	50,963	17
18	24-3	TRAVEL/SEMINAR	HOURS	2,080	8	8,457		795	3,233	18
19	36-3	MORTGAGE INSURANCE	HOURS	2,080	8	54,906		1,248	32,943	19
20	32-3	INTEREST	HOURS	2,080	8	755,112		1,248	453,067	20
21	31-3	BOND COSTS AMORT	HOURS	2,080	8	22,726		1,248	13,636	21
22										22
23										23
24										24
25	TOTALS					\$ 6,687,747	\$ 1,305,280		\$ 4,024,233	25

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE											
A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)											
	1	2		3	4	5	6	7	8	9	10
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO				Original	Balance			
	A. Directly Facility Related										
	Long-Term										
1	IL HEALTH FACILITY		X	CONSTRUCTION		07/96	\$	6,538,633	2031	6.6800	\$ 446,902
2											
3											
4											
5											
	Working Capital										
6	MISCELLANEOUS										29,381
7											
8											
9	TOTAL Facility Related						\$	6,538,633			\$ 476,283
	B. Non-Facility Related*										
10											
11											
12											
13											
14	TOTAL Non-Facility Related						\$				\$
15	TOTALS (line 9+line14)						\$	6,538,633			\$ 476,283

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V.      \$ 32,944      Line # 36-3

\* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.  
(See instructions.)

\*\* If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.  
(See instructions.)

## IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

## B. Real Estate Taxes

		<b>Important</b> , please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.		
1. Real Estate Tax accrual used on 2003 report.		\$		1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		\$	11,685	2
3. Under or (over) accrual (line 2 minus line 1).		\$	11,685	3
4. Real Estate Tax accrual used for 2004 report. (Detail and explain your calculation of this accrual on the lines below.)		\$		4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>		\$		5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. <b>TOTAL REFUND \$      For      Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>		\$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	11,685	7
Real Estate Tax History:				
Real Estate Tax Bill for Calendar Year:	1999	5,822	8	
	2000	10,463	9	
	2001	13,506	10	
	2002	10,894	11	
	2003	11,685	12	

<b>FOR OHF USE ONLY</b>		
13	FROM R. E. TAX STATEMENT FOR 2003	\$
14	PLUS APPEAL COST FROM LINE 5	\$
15	LESS REFUND FROM LINE 6	\$
16	AMOUNT TO USE FOR RATE CALCULATION	\$

**NOTES:**

1. Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity. **This denial must be no more than four years old at the time the cost report is filed.**

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates

RE: 2003 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2003 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2003.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2003 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2004 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions,

2003 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME

BEVERLY FARM FOUNDATION

COUNTY

MADISON

FACILITY IDPH LICENSE NUMBER

0038604

CONTACT PERSON REGARDING THIS REPORT

TELEPHONE ( )

FAX #: ( )

A. Summary of Real Estate Tax Costs

Enter the tax index number and real estate tax assessed for 2003 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2003.

	(A)	(B)	(C)	(D)
	<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1.			\$	\$
2.			\$	\$
3.			\$	\$
4.			\$	\$
5.			\$	\$
6.			\$	\$
7.			\$	\$
8.			\$	\$
9.			\$	\$
10.			\$	\$
		TOTALS	\$	\$

B. Real Estate Tax Cost Allocation

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? YES NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used)

C. Tax Bills

Attach a copy of the original 2003 tax bills which were listed in Section A to this statement. Be sure to use the 2003 tax bill which is normally paid during 2004

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: \_\_\_\_\_

B. General Construction Type: Exterior **BRICK** Frame **WOOD & STEEL** Number of Stories **ONE**

C. Does the Operating Entity? ☒ (a) Own the Facility ☐ (b) Rent from a Related Organization. ☐ (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? ☒ (a) Own the Equipment ☐ (b) Rent equipment from a Related Organization. ☐ (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? ☐ YES ☒ NO

If so, please complete the following:

1. Total Amount Incurred: \_\_\_\_\_

2. Number of Years Over Which it is Being Amortized: \_\_\_\_\_

3. Current Period Amortization: \_\_\_\_\_

4. Dates Incurred: \_\_\_\_\_

Nature of Costs: \_\_\_\_\_

(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<b>FACILITY</b>	<b>6,701,800</b>	<b>1955</b>	<b>\$ 78,120</b>	1
2	<b>GROUND IMP.</b>		<b>VARIOUS</b>	<b>126,307</b>	2
3	TOTALS	6,701,800		\$ 204,427	3

XI. OWNERSHIP COSTS (continued)
 B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1	FOR OHF USE ONLY	2	3	4	5	6	7	8	9	
	Beds*		Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	129		1960	1960	\$ 340,034	\$	40	\$	\$	340,034	4
5	26		1965	1965	166,210	4,155	40	4,155		162,053	5
6	35		1969	1969	309,300	7,732	40	7,732		270,634	6
7	26		1972	1972	277,051	6,926	40	6,926		221,639	7
8	84		1979	1979	628,784	15,720	40	15,720		408,262	8
	Improvement Type**										
9	43 BEDS INCLUDED IN LINE 8 YEAR ACQUIRED 1984			1984	1,188,870	29,722	40	29,722		579,776	9
10	BUILDING ADDITIONS			1968	416,642	10,998	40	10,998		358,028	10
11	BUILDING IMPROVEMENTS			1973	1,958	48	40	48		1,465	11
12	BUILDING ADDITIONS			1974	62,866	1,571	40	1,571		47,154	12
13	BUILDING IMPROVEMENTS			1977	6,665	166	40	166		4,503	13
14	BUILDING IMPROVEMENTS			1978	29,299	731	40	731		19,026	14
15	BUILDING IMPROVEMENTS			1979	3,697	92	40	92		2,300	15
16	BUILDING IMPROVEMENTS			1980	178,379	4,458	40	4,458		107,010	16
17	BUILDING IMPROVEMENTS			1981	31,403		10			31,403	17
18	BUILDING IMPROVEMENTS			1982	12,792		10			12,792	18
19	BUILDING IMPROVEMENTS			1981	95,850	2,396	40	2,396		53,885	19
20	BUILDING IMPROVEMENTS			1982	11,260	282	40	282		6,345	20
21	CERAMIC FLOOR			1982	1,282	32	40	32		673	21
22	SIDEWALK			1983	23,174		10			23,174	22
23	SEWER			1983	72,357	2,412	30	2,412		50,651	23
24	SERVICE ROAD			1983	35,016		15			35,016	24
25	BUILDING IMPROVEMENTS			1984	24,029	601	40	601		12,308	25
26	BUILDING IMPROVEMENTS			1983	21,405	535	40	535		10,969	26
27	WADING POOL & FENCE			1984	16,290		15			16,825	27
28	SIDEWALK			1984	15,477		10			15,477	28
29	ENTRANCE SIGNS			1985	1,770		12			1,770	29
30	DRAINAGE SWAIL			1984	18,096		15			18,096	30
31	ROAD REPAIRS			1985	1,670		15			1,670	31
32	ELECTRICAL SYSTEM			1985	20,407	1,020	20	1,020		19,903	32
33	BUILDING IMPROVEMENTS			1985	10,135	253	40	253		4,947	33
34	BUILDING IMPROVEMENTS			1985	7,675	191	40	191		3,737	34
35	BUILDING IMPROVEMENTS			1986	1,107	27	40	27		512	35
36	BUILDING IMPROVEMENTS			1986	46,643	1,166	40	1,166		21,556	36

\*Total beds on this schedule must agree with page 2.
 See Page 12A, Line 70 for total

\*\*Improvement type must be detailed in order for the cost report to be considered complete



**\*\*Improvement type must be detailed in order for the cost report to be considered complete**

**XI. OWNERSHIP COSTS (continued)**  
**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 5,408,105	\$ 108,122		\$ 108,122	\$	\$ 3,871,509	1
2	SPRINKLER	1991	50,681		10			50,681	2
3	DINING HALL	1991	940,888	23,523	40	23,523		305,793	3
4	SEWER REPAIR	1989	1,904		10			1,904	4
5	PARKING LOT RESURFACING	1989	9,918	662	15	662		9,591	5
6	CLEAN DUMP	1989	4,821		10			4,821	6
7	MANHOLE REPLACEMENT	1991	4,100		10			4,100	7
8	SEWER REPAIRS	1991	1,062		10			1,062	8
9	SEWER REPAIRS	1991	6,513		10			6,513	9
10	DINING HALL	1991	4,625	113	40	113		1,490	10
11	RENOVATIONS-CAMPBELL	1992	4,282	173	25	173		2,235	11
12	SIDEWALKS	1992	10,289		10			10,289	12
13	ROOM ADDITION-CAMPBELL	1992	38,900	1,556	25	1,556		17,896	13
14	WINDOWS-LOGAN	1992	16,450	658	25	658		7,567	14
15	DOORS/WINDOWS/REMODELLING-ALL 10 COTTAGES	1993	1,422,666	56,907	25	56,907		653,261	15
16	SEWER LINE/ROADWORK/PAVILION	1993	21,585	1,856	10 \ 15	1,856		21,349	16
17	NEW ROOF/CONCRETE WORK	1994	43,633	2,909	15	2,909		30,544	17
18	REMODELED BEVERLY, SMITH & STAHL BLDGS	1993	567,401	22,695	25	22,695		238,303	18
19	FURNACE/AIR CONDITIONER/SPRINKLER	1994	13,403	535	25	535		5,624	19
20	ROAD & LOT WORK	1994	21,688	1,446	15	1,446		15,182	20
21	FLOW METER	1994	5,755	383	15	383		4,025	21
22	SIDEWALD & DRAINAGE WORK	1995	10,534	525	10	525		10,534	22
23	CABINETS	1995	5,460	364	15	364		3,458	23
24	GAZEBO	1995	8,490	566	15	566		5,377	24
25	WINDOWS	1995	41,000	1,640	25	1,640		15,580	25
26	PARKING LOT REPAIRS/SPRINKLER/FIRE ALARM	1994	1,272	51	25	51		484	26
27	ROAD WORK	1994	76,071	5,072	15	5,072		48,181	27
28	SEWER & GAS LINES	1995	12,104	1,212	10	1,212		11,507	28
29	AIRCOND./FLOORING/CEILING REPAIR/PAVILION	1996	26,015	1,041	25	1,041		8,847	29
30	KITCHEN AT LOGAN	1996	7,494	500	15	500		4,249	30
31	PARKING LOT & ROAD	1996	164,403	16,440	10	16,440		139,741	31
32	PATIO & SIDEWALK	1996	13,517	1,352	10	1,352		11,491	32
33	GAS & WATER LINES EVANS HALL	1996	1,347	134	10	134		1,141	33
34	TOTAL (lines 1 thru 33)		\$ 8,966,376	\$ 250,435		\$ 250,435	\$	\$ 5,524,329	34

\*\*Improvement type must be detailed in order for the cost report to be considered complete

**XI. OWNERSHIP COSTS (continued)**  
**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 8,966,376	\$ 250,435		\$ 250,435	\$	\$ 5,524,329	1
2	WINDOWS	1998	11,490	766	15	766		5,745	2
3	PORCH - CHAPPE	1998	4,110	206	20	206		1,544	3
4	LIGHTING/ROOF DRAINS/DIETARY REPAIRS	1998	11,782	786	15	786		5,894	4
5	PARKING LOT	1997	78,536	7,854	10	7,854		58,904	5
6	SIDEWALK	1997	11,311	452	25	452		3,391	6
7	SEWER REPAIR	1997	4,232	423	10	423		3,173	7
8	LANDSCAPING	1997	9,668		5			9,668	8
9	SIDEWALKS	1997	4,125	413	10	413		3,096	9
10	PARKING LOT	1997	3,876	388	10	388		2,909	10
11	ADMINISTRATION BUILDING	1997	667,309	16,683	40	16,683		125,122	11
12	SECURITY OFFICE	1997	3,399	340	10	340		2,210	12
13	CARPET/LINOLEUM/LAVATORY/SUNROOM	1997	21,007	1,401	15	1,401		9,106	13
14	ROOFS-HERRING & DONNELLY	1997	55,560	3,704	15	3,704		24,076	14
15	CABINETS - DONNELLY	1998	10,638	709	15	709		4,609	15
16	ROOF-LAUNDRY	1998	20,652	1,377	15	1,377		8,950	16
17	ROOF REPAIR DONNELLY/NEW DOORS/FURNACE	1997	16,030	1,069	15	1,069		6,948	17
18	HARDWARE - ADMINISTRATION BLDG	1997	6,556	656	15	656		3,935	18
19	SECURITY SYSTEM - ADMINISTRATION BLDG	1997	2,046	205	10	205		1,229	19
20	PARKING LOT/SIDEWALKS/SEWER REPAIR/FENCE	1998	65,738	6,001	10	6,001		40,154	20
21	WINDOWS/ROOF REPAIRS/DOORS	1999	96,828	3,873	25	3,873		21,302	21
22	WINDOWS - LAUNDRY	1999	6,670	267	25	267		1,468	22
23	DOORS - MAINTENANCE	1999	13,314	1,331	10	1,331		7,321	23
24	WINDOWS-NURSING	1998	6,182	247	25	247		1,358	24
25	FENCE - LAGOON	1999	6,734	449	15	449		2,469	25
26	ROAD REPAIR	1999	6,667	667	10	667		3,668	26
27	WATER LINE REPAIR ADMIN	1999	564	56	10	56		308	27
28	SIDEWALKS	1999	22,706	2,271	10	2,271		12,490	28
29	PATIO - DONNELLY	1999	1,020	102	10	102		561	29
30	WINDOWS - CAMPBELL	1993	440	18	25	18		205	30
31	PARKING LOT REPARIS/SPRINKLER/FIRE ALARM	1994	9,528	381	25	381		3,620	31
32	ROOF-CAMP BEVERLY	2000	1,350	67	20	67		235	32
33	BEVERLY COTTAGE-SIDING,GUTTERS, FASCIA	2000	8,636	432	20	432		1,944	33
34	TOTAL (lines 1 thru 33)		\$ 10,155,080	\$ 304,029		\$ 304,029	\$	\$ 5,901,941	34

\*\*Improvement type must be detailed in order for the cost report to be considered complete

XI. OWNERSHIP COSTS (continued)
 B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 10,155,080	\$ 304,029		\$ 304,029	\$	\$ 5,901,941	1
2	CARRIAGE HOUSE-WINDOWS	2000	586	23	25	23		104	2
3	CHAPPE-ROOF	1999	615	31	20	31		139	3
4	DIETARY-DOOR	1999	3,262	326	10	326		1,467	4
5	DONNELLY-DOORS	2000	6,927	693	10	693		3,118	5
6	EVANS-SIDING & GUTTERS	1999	10,527	527	20	527		2,371	6
7	FUNDRAISING-SIDING & GUTTERS	1999	2,125	106	20	106		477	7
8	GARAGE-WINDOW	1999	909	36	25	36		162	8
9	MAIN CAMPUS GAS LINE	1999	10,235	512	20	512		2,304	9
10	HERRING-SIDING & GUTTERS	1999	5,788	289	20	289		1,301	10
11	HERRING-DOOR	2000	2,857	286	10	286		1,287	11
12	HILLIER-ROOF	2000	34,732	1,737	20	1,737		7,816	12
13	HILLIER-SPRINKLER & FLOORING	1999	12,663	633	20	633		2,849	13
14	HOUSEKEEPING-SOFFIT & GUTTERS	1999	925	46	20	46		207	14
15	LAUNDRY-DOOR,SIDING & SOFFIT	1999	2,586	129	20	129		581	15
16	LAVENTHAL-DOOR,SIDING & SOFFIT	1999	5,972	299	20	299		1,345	16
17	LOGAN-DOOR,SOFFIT,FLOORING	1999	18,805	940	20	940		4,230	17
18	OLD HERRING-SIDING	1999	1,172	59	20	59		265	18
19	SMITH-DOOR,SIDING & FASCIA	1999	9,851	493	20	493		2,218	19
20	STAHL-SIDING,SOFFIT & FLOORING	2000	14,075	704	20	704		3,168	20
21	SUPPLY-SIDING & SOFFIT	1999	3,806	190	20	190		855	21
22	GAS PIPELINE	1999	4,000	400	10	400		1,800	22
23	TAR/CHIP ROADS	1999	12,403	1,240	10	1,240		5,580	23
24	GASOLINE TANK	1999	2,788	279	10	279		1,255	24
25	ASPHALT WORK	1999	74,611	7,461	10	7,461		33,575	25
26	WATERLINES	1999	23,855	2,385	10	2,385		10,733	26
27	CHAPPEE-SIDEWALK	1999	1,515	151	10	151		680	27
28	FENCE ABOVE LPG VAPOR TANK	2000	4,200	280	15	280		1,260	28
29	HERRING-PARKING LOT	1999	3,493	349	10	349		1,571	29
30	HILLIER-SIDEWALK	1999	3,466	347	10	347		1,561	30
31	LOGAN-PATIO	1999	10,258	1,026	10	1,026		4,617	31
32	GROUND COVER FOR SWING SET	1999	5,962	596	10	596		2,682	32
33	OLD HERRING-ELECTRIC	2000	2,579	258	10	258		1,161	33
34	TOTAL (lines 1 thru 33)		\$ 10,452,628	\$ 326,860		\$ 326,860	\$	\$ 6,004,680	34

\*\*Improvement type must be detailed in order for the cost report to be considered complete

**XI. OWNERSHIP COSTS (continued)**  
**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$ 10,452,628	\$ 326,860		\$ 326,860	\$	\$ 6,004,680	1
2	SMITH SIDEWALK	1999	1,063	106	10	106		477	2
3	TREE REMOVAL	2000	875	175	5	175		788	3
4	BEVERLY - SPRINKLER	2001	1,049	105	10	105		367	4
5	BEVERLY - WATER HEATER	2000	1,170	117	10	117		410	5
6	BEVERLY - FLOOR/DOOR	2000	5,073	507	10	507		1,775	6
7	CARIAGE HSE-GUTTERS	2000	5,115	256	20	256		896	7
8	CHAPPEE-A/C; FLOORS	2000	14,128	1,413	10	1,413		4,945	8
9	CROSS COTTAGE-SIDING	2000	1,945	97	20	97		340	9
10									10
11	DIETARY-DOOR	2000	1,685	169	10	169		591	11
12	DONNELLY-DOORS	2000	5,249	525	10	525		1,837	12
13	EVANS-A/C	2001	2,081	208	10	208		728	13
14	EVANS-WINDOWS/DOORS	2000	6,196	248	25	248		868	14
15	LAVENTHAL-FIRE ALARM	2000	12,000	1,200	10	1,200		4,200	15
16	SMALL GARAGE DOOR	2000	3,000	200	15	200		700	16
17	HERRING-FRP WALLS	2000	864	58	15	58		203	17
18	HILLIER-SPRINKLER REP	2001	5,862	586	10	586		2,051	18
19	HILLIER-NEW WINDOWS	2000	11,361	454	25	454		1,589	19
20	HILLIER-DOOR/FLOORING	2001	8,040	804	10	804		2,814	20
21	LAUNDRY-CHIMNEY/DOOR	2000	10,074	1,007	10	1,007		3,525	21
22	LAVENTHAL-SPRINKLER	2001	7,501	750	10	750		2,625	22
23	LOGAN-DOOR/SPRINKLER	2001	5,261	526	10	526		1,841	23
24	LOGAN-FIRE ALARM	2000	10,350	1,035	10	1,035		3,623	24
25	OLD HERRING-WINDOWS	2000	5,535	221	25	221		774	25
26	SEWING-STEEL DOORS	2000	2,281	228	10	228		798	26
27	SMITH-DOOR	2001	1,070	107	10	107		375	27
28	STAHL-DOOR/FLOORING	2001	6,934	693	10	693		2,426	28
29									29
30	DRAINAGE DITCH	2001	9,170	917	10	917		3,210	30
31	CABIN ROAD REPAIR	2000	26,843	2,684	10	2,684		9,394	31
32	MAIN CAMPUS-SIDEWALK	2000	28,716	2,872	10	2,872		10,052	32
33	HERRING PARKING LOT	2000	12,341	1,234	10	1,234		4,319	33
34	TOTAL (lines 1 thru 33)		\$ 10,665,460	\$ 346,362		\$ 346,362	\$	\$ 6,073,221	34

\*\*Improvement type must be detailed in order for the cost report to be considered complete

XI. OWNERSHIP COSTS (continued)  
B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12E, Carried Forward		\$ 10,665,460	\$ 346,362		\$ 346,362	\$	\$ 6,073,221	1
2	ROAD IMPROVEMENTS	2000	106,706	10,671	10	10,671		37,348	2
3	SRS BLDG-SITE PREP	2001	936	94	10	94		329	3
4	STORM SEWER REPAIR	2000	2,600	260	10	260		910	4
5	WIDEN ROAD	2000	2,650	265	10	265		928	5
6									6
7	OIL & CHIP ROADS	2001	12,362	1,236	10	1,236		3,090	7
8	ROAD REPAIRS	2001	83,835	8,384	10	8,384		20,960	8
9	SIDEWALKS	2001	12,977	1,298	10	1,298		3,245	9
10	BEVERLY - DOORS/JAMBS	2001	919	92	10	92		230	10
11	CHAPPEE - DOORS	2001	1,721	172	10	172		430	11
12	DIETARY - DOORS	2001	506	51	10	51		127	12
13	DONNELLEY - FIRE ALARM	2002	12,390	1,543	10	1,543		4,009	13
14	EVANS - FIRE ALARM	2002	11,667	1,167	10	1,167		2,917	14
15	HERRING - FIRE ALARM	2002	11,666	1,167	10	1,167		2,917	15
16	HERRING - DOORS	2001	2,680	268	10	268		670	16
17	HILLIER - SPRINKLER	2001	786	79	10	79		197	17
18	HOUSEKEEPING - DOOR	2001	846	85	10	85		212	18
19	COTTAGES - SPRINKLER	2001	8,195	820	10	820		2,050	19
20	BATHROOM DOORS	2001	4,601	460	10	460		1,150	20
21	MAINTENANCE - GUTTERS & ROOF	2001	6,256	313	20	313		782	21
22	MAINTENANCE - GARAGE DOORS	2001	679	68	10	68		170	22
23	MAINTENANCE - SHED DOORS	2001	1,492	149	10	149		373	23
24	SEWING - WINDOWS	2001	3,926	157	25	157		393	24
25									25
26	AIR COND REPAIRS - ALL COTTAGES	2003	10,066	1,007	10	1,007		1,510	26
27	DIGITAL THERMOMETERS - ALL COTTAGES	2003	9,450	945	10	945		1,418	27
28	FLOOR TILE - CHAPPEE	2002	3,299	330	10	330		495	28
29	SPRINKLER - DIETARY	2002	5,600	560	10	560		840	29
30	FLOORING - DONNELLEY	2003	2,196	220	10	220		330	30
31	SPRINKLER - HILLIER	2003	4,990	499	10	499		749	31
32	GENERATOR REPAIR - HILLIER	2002	2,466	164	15	164		246	32
33	BOILER REPAIR - LOGAN	2002	2,865	191	15	191		287	33
34	TOTAL (lines 1 thru 33)		\$ 10,996,788	\$ 379,077		\$ 379,077	\$	\$ 6,162,533	34

\*\*Improvement type must be detailed in order for the cost report to be considered complete

**XI. OWNERSHIP COSTS (continued)**

**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12F, Carried Forward		\$ 10,996,788	\$ 379,077		\$ 379,077	\$	\$ 6,162,533	1
2	VINYL FLOORING - LOGAN	2003	696	70	10	70		105	2
3	DOOR - MAINTENANCE SHED	2002	1,398	140	10	140		209	3
4	DOOR - SMITH	2003	1,117	112	10	112		167	4
5	BEDROOM FLOOR - STAHL	2003	890	89	10	89		133	5
6	SIDEWALKS - OLD HERRING	2003	2,335	233	10	233		350	6
7	LANDSCAPING - BEVERLY	2002	6,699	670	10	670		1,005	7
8	PARKING LOT - CHAPPEE	2002	4,175	418	10	418		627	8
9	SIDEWALKS - MAIN CAMPUS	2002	2,502	250	10	250		375	9
10	SIDEWALKS - LOGAN	2002	740	74	10	74		111	10
11	ROAD REPAIRS - MAIN CAMPUS	2002	41,503	4,150	10	4,150		6,225	11
12	LANDSCAPING - SMITH	2002	1,548	155	10	155		232	12
13									13
14	UV FILTERS ADMIN BLDG	2004	2,000	100	10	100		100	14
15	SEPTIC SYSTEM CABIN	2004	4,600	230	10	230		230	15
16	BOILER - DIETARY	2004	4,122	206	10	206		206	16
17	CEILING TILES - DIETARY	2004	998	50	10	50		50	17
18	STOVE HOOD - DIETARY	2004	2,594	130	10	130		130	18
19	FURNACE - EVANS	2003	3,055	153	10	153		153	19
20	WATER HEATER - EVANS	2003	5,891	294	10	294		294	20
21	FLOORING - EVANS	2003	1,223	61	10	61		61	21
22	SPRINKLER - HERRING	2003	2,745	137	10	137		137	22
23	HANDRAILS - HERRING	2003	4,467	223	10	223		223	23
24	FLOORING - HERRING	2003	2,328	116	10	116		116	24
25	STALL REPAIR - HILLIER	2003	2,444	122	10	122		122	25
26	ROOF/GUTTERS - LAVENTHAL	2003	15,829	528	10	528		528	26
27	NEW DOOR - LAVENTHAL	2003	1,096	55	10	55		55	27
28	LIFE SAFETY CODE EXIT	2004	27,232	1,362	10	1,362		1,362	28
29	CABINETS - LOGAN	2004	5,187	259	10	259		259	29
30	FLOORING - LOGAN	2003	4,815	241	10	241		241	30
31	SHUTTERS - LOGAN	2003	558	28	10	28		28	31
32	DOORS - MAINTENANCE	2004	1,786	89	10	89		89	32
33	SEWER BACKFLOW	2004	958	48	10	48		48	33
34	TOTAL (lines 1 thru 33)		\$ 11,154,319	\$ 389,870		\$ 389,870	\$	\$ 6,176,504	34

\*\*Improvement type must be detailed in order for the cost report to be considered complete

XI. OWNERSHIP COSTS (continued)									
B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.									
1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12G, Carried Forward		\$ 11,154,319	\$ 389,870		\$ 389,870	\$	\$ 6,176,504	1
2	A/C & HEATING MAINT.	2003	911	46	10	46		46	2
3	TOILET STOOLS - ALL	2003	1,192	60	10	60		60	3
4	FRP - ALL	2003	1,555	78	10	78		78	4
5	SPRINKLER REPAIR - ALL	2003	3,351	167	10	167		167	5
6	REPLACE GARAGE DOORS	2004	1,005	50	10	50		50	6
7	FIRE HYDRANTS	2004	1,440	72	10	72		72	7
8	CIRCUIT UPGRADES - ALL	2004	8,690	434	10	434		434	8
9	SMOKE DETECTORS - ALL	2003	6,749	337	10	337		337	9
10	SPRINKLER - SMITH	2004	2,417	121	10	121		121	10
11	CLOSET - STAHL	2004	980	49	10	49		49	11
12	NEW ROOF - STAHL	2003	15,978	533	15	533		533	12
13	SIDEWALKS - CHAPPEE	2003	531	27	10	27		27	13
14	MAIN CAMPUS ROAD	2003	53,628	2,681	10	2,681		2,681	14
15	SIDEWALKS - DONNELLEY	2004	690	35	10	35		35	15
16	DRAIN PIPE	2003	1,569	78	10	78		78	16
17	SIDEWALKS - MAIN CAMPUS	2003	8,404	420	10	420		420	17
18	LAGOON DRAINAGE	2004	800	80	5	80		80	18
19	SPRINKLER MAINTENANCE	2003	7,244	362	10	362		362	19
20	SIDEWALK - STAHL	2004	920	46	10	46		46	20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 11,272,373	\$ 395,546		\$ 395,546	\$	\$ 6,182,180	34

\*\*Improvement type must be detailed in order for the cost report to be considered complete



XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 1,589,231	\$ 158,695	\$ 158,695	\$		\$ 858,133	71
72	Current Year Purchases	126,281	9,513	9,513			9,513	72
73	Fully Depreciated Assets	2,309,721					2,309,721	73
74								74
75	TOTALS	\$ 4,025,233	\$ 168,208	\$ 168,208	\$		\$ 3,177,367	75

D. Vehicle Depreciation (See instructions.)\*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	SEE ATTACHED SCHEDULE			\$ 525,857	\$ 34,690	\$ 34,690	\$	5-10	\$ 316,313	76
77										77
78										78
79										79
80	TOTALS			\$ 525,857	\$ 34,690	\$ 34,690	\$		\$ 316,313	80

E. Summary of Care-Related Assets

	1	2	
	Reference	Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 16,027,890	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 598,444	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 598,444	83 **
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 9,675,860	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86	SEE ATTACHED SCHEDULE	\$ 9,908,722	\$ 329,252	\$ 3,796,349	86
87					87
88					88
89					89
90					90
91	TOTALS	\$ 9,908,722	\$ 329,252	\$ 3,796,349	91

G. Construction-in-Progress

	Description	Cost	
92		\$	92
93			93
94			94
95		\$	95

\* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

\*\* This must agree with Schedule V line 30, column 8.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease:
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
- If NO, see instructions.
- YES
- NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			7

8. List separately any amortization of lease expense included on page 4, line 34.
- This amount was calculated by dividing the total amount to be amortized
- by the length of the lease
- 
- 

9. Option to Buy:
- YES
- NO
- Terms:
- \*

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental?
- YES
- NO
16. Rental Amount for movable equipment: \$
- Description:
- (Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$	\$	17
18					18
19					19
20					20
21	TOTAL		\$	\$	21

10. Effective dates of current rental agreement:
- Beginning
- Ending
11. Rent to be paid in future years under the current rental agreement:
- Fiscal Year Ending
- Annual Rent
12. /2005 \$
13. /2006 \$
14. /2007 \$

\* If there is an option to buy the building, please provide complete details on attached schedule.

\*\* This amount plus any amortization of lease expense must agree with page 4, line 34.

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD?	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	2. CLASSROOM PORTION:	3. CLINICAL PORTION:
If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.		IN-HOUSE PROGRAM <input checked="" type="checkbox"/>	IN-HOUSE PROGRAM <input checked="" type="checkbox"/>
		IN OTHER FACILITY <input type="checkbox"/>	IN OTHER FACILITY <input type="checkbox"/>
		COMMUNITY COLLEGE <input type="checkbox"/>	HOURS PER AIDE <u>80</u>
		HOURS PER AIDE <u>64</u>	

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility Drop-outs	Facility Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies	800	4,900		5,700
3	Classroom Wages (a)	7,593	89,690		97,283
4	Clinical Wages (b)		112,112		112,112
5	In-House Trainer Wages (c)	2,626	16,161		18,787
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests				
9	TOTALS	\$ 11,019	\$ 222,863	\$	\$ 233,882
10	SUM OF line 9, col. 1 and 2 (e)	\$ 233,882			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

\$

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	196
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	32
2. From other facilities (f)	
TOTAL TRAINED	228

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.  
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.  
(c) For in-house training programs only. Do not include fringe benefits.  
(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.  
(e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.  
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

	1	2	3	4	5	6	7	8		
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist		hrs	\$		\$	\$		\$	1
2	Licensed Speech and Language Development Therapist		hrs							2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist		hrs							4
5	Physician Care	39-3	visits		180	59,026		180	59,026	5
6	Dental Care	39-1/39-3/39-2	visits	26,754	168	23,328	3,130	168	53,212	6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy		# of prescrpts							9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify):									13
14	TOTAL			\$ 26,754	348	\$ 82,354	\$ 3,130	348	\$ 112,238	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$6,019,369	\$	1
2	Cash-Patient Deposits	79,326		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance34,437 )	2,423,278		3
4	Supply Inventory (priced atCOST )	55,717		4
5	Short-Term Investments	2,007,267		5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	293,663		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): PLEDGES RECEIVABLE	36,785		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$10,915,405	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments	845,631		12
13	Land	1,018,582		13
14	Buildings, at Historical Cost	19,500,081		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	6,267,949		16
17	Accumulated Depreciation (book methods)	(13,472,209)		17
18	Deferred Charges	616,006		18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):	334		22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$14,776,374	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$25,691,779	\$	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$430,390	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	81,559		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	740,149		30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	OTHER ACCRUED LIABILITIES	530,342		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$1,782,440	\$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable	10,897,722		41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$10,897,722	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$12,680,162	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$13,011,617	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$25,691,779	\$	48

\*(See instructions.)

## XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 12,569,963	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 12,569,963	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(1,167,746)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe) SEE ATTACHED	1,609,400	15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 441,654	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 13,011,617	24 *

\* This must agree with page 17, line 47.

Facility Name & ID Number **BEVERLY FARM FOUNDATION** # **0038604** Report Period Beginning: **07/01/2003** Ending: **06/30/2004**

**XVII. INCOME STATEMENT** (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.  
**Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.**

	Revenue	Amount	
	<b>A. Inpatient Care</b>		
1	Gross Revenue -- All Levels of Care	\$ 12,005,618	1
2	Discounts and Allowances for all Levels	( )	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 12,005,618	3
	<b>B. Ancillary Revenue</b>		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy		6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$	8
	<b>C. Other Operating Revenue</b>		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$	23
	<b>D. Non-Operating Revenue</b>		
24	Contributions	1,352,288	24
25	Interest and Other Investment Income***	184,460	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 1,536,748	26
	<b>E. Other Revenue (specify):****</b>		
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	SEE ATTACHED	262,451	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 262,451	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 13,804,817	30

	Expenses	Amount	
	<b>A. Operating Expenses</b>		
31	General Services	3,661,645	31
32	Health Care	5,645,244	32
33	General Administration	3,409,364	33
	<b>B. Capital Expense</b>		
34	Ownership	1,462,244	34
	<b>C. Ancillary Expense</b>		
35	Special Cost Centers	112,238	35
36	Provider Participation Fee	681,828	36
	<b>D. Other Expenses (specify):</b>		
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 14,972,563	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	(1,167,746)	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ (1,167,746)	43

\* This must agree with page 4, line 45, column 4.

\*\* Does this agree with taxable income (loss) per Federal Income Tax Return? \_\_\_\_\_ If not, please attach a reconciliation.

\*\*\* See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.

\*\*\*\*Provide a detailed breakdown of "Other Revenue" on an attached sheet.

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)							B. CONSULTANT SERVICES				
(This schedule must cover the entire reporting period.)											
		1	2**	3	4			1	2	3	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage			Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
1	Director of Nursing	1,911	2,119	\$ 49,014	\$ 23.13	1					
2	Assistant Director of Nursing					2					
3	Registered Nurses	3,466	3,588	73,756	20.56	3					
4	Licensed Practical Nurses	21,925	24,997	350,585	14.03	4					
5	Nurse Aides & Orderlies	422,590	453,301	3,525,219	7.78	5					
6	Nurse Aide Trainees					6					
7	Licensed Therapist	5,824	6,260	113,399	18.11	7					
8	Rehab/Therapy Aides					8					
9	Activity Director					9					
10	Activity Assistants	5,813	6,638	70,114	10.56	10					
11	Social Service Workers					11					
12	Dietician					12					
13	Food Service Supervisor					13					
14	Head Cook					14					
15	Cook Helpers/Assistants	90,253	99,112	869,141	8.77	15					
16	Dishwashers					16					
17	Maintenance Workers	20,550	23,530	271,268	11.53	17					
18	Housekeepers	100,490	100,490	746,641	7.43	18					
19	Laundry					19					
20	Administrator	1,248	1,248	54,285	43.50	20					
21	Assistant Administrator	1,162	1,284	35,496	27.64	21					
22	Other Administrative	3,106	3,480	66,564	19.13	22					
23	Office Manager					23					
24	Clerical	23,837	27,269	329,375	12.08	24					
25	Vocational Instruction	6,622	7,565	102,236	13.51	25					
26	Academic Instruction					26					
27	Medical Director					27					
28	Qualified MR Prof. (QMRP)	13,490	14,123	183,241	12.97	28					
29	Resident Services Coordinator					29					
30	Habilitation Aides (DD Homes)					30					
31	Medical Records	1,869	2,160	26,760	12.39	31					
32	Other Health Care(specify)					32					
33	Other(specify) SEE SCHEDULE	28,810	33,258	482,286	14.50	33					
34	TOTAL (lines 1 - 33)	752,966	810,422	\$ 7,349,380 *	\$ 9.07	34					

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
35	Dietary Consultant	571	\$ 19,969	1-3	35
36	Medical Director				36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	12 months	5,616	10-3	39
40	Physical Therapy Consultant	327	15,778	10a-3	40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant	7	175	10a-2	43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify)				46
47	PSYCHIATRIC CONSULTANT	96	5,100	10-3	47
48					48
49	TOTAL (lines 35 - 48)	1,000	\$ 46,637		49

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses		\$		50
51	Licensed Practical Nurses	14,991	486,964	10-3	51
52	Nurse Aides	1,126	22,504	10-3	52
53	TOTAL (lines 50 - 52)	16,118	\$ 509,468		53

\* This total must agree with page 4, column 1, line 45.

\*\* See instructions.





[illegible]

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? NO
- (2) Are there any dues to nursing home associations included on the cost report? YES  
If YES, give association name and amount. ILLINOIS HEALTH CARE \$7886
- (3) Did the nursing home make political contributions or payments to a political action organization? YES If YES, have these costs been properly adjusted out of the cost report? YES
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? NO If YES, what is the capacity? \_\_\_\_\_
- (5) Have you properly capitalized all major repairs and equipment purchases? YES  
What was the average life used for new equipment added during this period? 5 YEARS
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 0 Line \_\_\_\_\_
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? YES If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? NO  
If YES, give effective date of lease. \_\_\_\_\_
- (9) Are you presently operating under a sublease agreement? \_\_\_\_\_ YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES \_\_\_\_\_ NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.  
\_\_\_\_\_
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period. \$ 681,828  
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? NO If YES, attach an explanation of the allocation.

- (13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? YES
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? NO For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ \_\_\_\_\_ Has any meal income been offset against related costs? YES Indicate the amount. \$ 8,579
- (16) Travel and Transportation  
a. Are there costs included for out-of-state travel? NO  
If YES, attach a complete explanation.  
b. Do you have a separate contract with the Department to provide medical transportation for residents? NO If YES, please indicate the amount of income earned from such a program during this reporting period. \$ \_\_\_\_\_  
c. What percent of all travel expense relates to transportation of nurses and patients? 0%  
d. Have vehicle usage logs been maintained? YES  
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? YES  
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? YES  
**g. Does the facility transport residents to and from day training? NO**  
**Indicate the amount of income earned from providing such transportation during this reporting period.** \$ \_\_\_\_\_
- (17) Has an audit been performed by an independent certified public accounting firm? YES  
Firm Name: SCHEFFEL & COMPANY PC The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? YES If no, please explain. \_\_\_\_\_
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? YES
- (19) If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report? YES  
Attach invoices and a summary of services for all architect and appraisal fees.

BEVERLY FARM FOUNDATION #0038604  
PAGE 10, SCHEDULE IX - REAL ESTATE TAXES  
JUNE 30, 2004

REAL ESTATE TAXES ON PAGE 10 OF THE COST REPORT ARE ON LAND HELD  
FOR INVESTMENT PURPOSES.

BEVERLY FARM FOUNDATION #0038604  
INCOME RECEIVED BY BROAD CATEGORY NOT LISTED ON P. 19  
JUNE 30, 2004

DAY TRAINING	\$ 4,571,362
APARTMENTS & INCIDENTALS	552,551
GROUP HOMES	3,958,626
GIFT SHOP	49,958
GREENHOUSE	1,644
	<u>\$ 9,134,141</u>

EXPENSES INCURRED BY BROAD CATEGORY  
NOT LISTED IN THIS COST REPORT

DAY TRAINING	\$ 3,537,022
APARTMENTS	415,546
GROUP HOMES	3,514,606
GIFT SHOP	49,958
GREENHOUSE	7,609
	<u>\$ 7,524,741</u>

NET INCOME (Page 18, Schedule XVI, Line 15)	<u>\$ 1,609,400</u>
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BEVERLY FARM FOUNDATION #0038604  
PAGE 20, SCHEDULE XVIII, LINE 33  
JUNE 30, 2004

SERVICE	1	2	3	4
	HRS. WORKED	HRS. PAID	WAGES	HOURLY WAGE
PHYSICAL THERAPY	8,422	10,558	\$ 132,302	12.53
SOCIAL WORKER	7,615	8,323	120,322	14.46
SPEECH THERAPY	1,864	2,080	48,693	23.41
GUARDS	12	167	923	5.53
DENTAL ASSISTANT	1,911	2,135	26,754	12.53
TRANSPORTATION	5,090	5,835	57,765	9.90
DEVELOPMENT DIRECTOR	3,896	4,160	95,527	22.96
	28,810	33,258	\$ 482,286	

BEVERLY FARM FOUNDATION  
MISCELLANEOUS INCOME, PAGE 19, LINE 28  
JUNE 30, 2004

SODA MACHINE	\$ 8,579
HAB-AIDE REIMBURSEMENT	221,213
IPA TRANSPORTATION REIMBURSEMENT	3,887
FARM INCOME	60
MISCELLANEOUS	<u>28,712</u>
	<u><u>\$262,451</u></u>

BEVERLY FARM FOUNDATION #0038604  
VEHICLE DEPRECIATION - SCHEDULE XI., Section D.  
JUNE 30, 2004

Use	Model, Make, Year	Year Acquired	Cost	Current Book Depreciation	Straight Line Depreciation	Adjustments	Accumulated Depreciation
MAINTENANCE	85 FORD TRUCK	1984	12,796				12,796
RESIDENT TRANSPORTATION	94 DODGE VANS (2)	1994	21,000				21,000
MAINTENANCE	94 JD 4WD TRACTOR	1995	11,485				11,485
RESIDENT TRANSPORTATION	CAPITALIZED REPAIRS	1995	1,051				1,051
RESIDENT TRANSPORTATION	95 CHEVROLET CORSICA	1995	12,567				12,567
TRANSPORT SUPPLIES	95 CHEVROLET VAN	1995	17,167				17,167
WHEEL CHAIR VAN	95 CHEVROLET VAN	1995	36,398				36,398
LIFT GRATE VAN	CAPITALIZED EXPENSE	1996	1,960				1,960
RESIDENT TRANSPORTATION	96 CHEVROLET VAN	1996	15,570				15,570
RESIDENT TRANSPORTATION	96 LUMINA VAN	1996	15,827				15,827
WHEEL CHAIR LIFT	CAPITALIZED EXPENSE	1996	9,480				9,480
WHEEL CHAIR VAN	96 WHEEL CHAIR VAN	1996	20,699				20,699
MAINTENANCE	97 FORD TRUCK	1997	14,139				14,139
MAINTENANCE	FORD TRUCK	1997	8,500				8,500
WHEEL CHAIR VAN	79 VAN	1997	2,500				2,500
MAINTENANCE	CAPITALIZED REPAIRS	1998	3,428				3,428
MAINTENANCE	99 FORD PICKUP	1999	24,000	2,400	2,400		24,000
RESIDENT TRANSPORTATION	99 FORD VAN	1999	15,025	1,503	1,503		15,025
RESIDENT TRANSPORTATION	99 FORD VAN	1999	53,876	5,388	5,388		24,244
MAINTENANCE	87 CHEV. BUCKET TRUCK	2000	9,000	1,800	1,800		8,100
RESIDENT TRANSPORTATION	95 FORD VAN	2000	10,013	2,003	2,003		9,013
RESIDENT TRANSPORTATION	15 PASSENGER FORD VAN	2001	34,188	3,419	3,419		8,547
RESIDENT TRANSPORTATION	(2) 2002 FORD VANS	2002	53,224	5,322	5,322		7,983
MAINTENANCE	FORD F150 PICKUP	2002	6,595	1,319	1,319		3,298
RESIDENT TRANSPORTATION	NEW VAN	2003	17,303	1,730	1,730		1,730
RESIDENT TRANSPORTATION	CHEVY CAVALIER	2003	910	91	91		91
MAINTENANCE	FORD TRUCK	2003	3,591	359	359		359
RESIDENT TRANSPORTATION	IDOT BUS	2004	55,718	5,572	5,572		5,572
MAINTENANCE	F350 PICKUP	2003	15,944	1,594	1,594		1,594
WHEEL CHAIR VAN	WHEEL CHAIR VAN	2004	21,903	2,190	2,190		2,190
<b>TOTALS:</b>			<u>\$ 525,857</u>	<u>\$ 34,690</u>	<u>\$ 34,690</u>	<u>\$ -</u>	<u>\$ 316,313</u>



BEVERLY FARM FOUNDATION #0038604  
DEPRECIABLE NON-CARE ASSETS - SCHEDULE XI., Section F.  
JUNE 30, 2004

Description	Cost	Current Book Depreciation	Accumulated Depreciation
DAY TRAINING BUILDING	1,805,381	50,902	645,908
DAY TRAINING EQUIPMENT & VEHICLES	663,971	29,875	551,245
TOMBSTONES	3,186	212	3,079
GROVES B. SMITH BUILDING	1,094,146	28,337	278,650
GROVES B. SMITH EQUIPMENT	108,190	10,737	96,992
ADMINISTRATION BUILDING	112,652	2,924	21,714
ADMINISTRATION EQUIPMENT	13,264	2,061	10,698
GIFT SHOP EQUIPMENT	4,599	50	4,150
JUDAH SENIORS BUILDING	452,153	13,471	33,677
JUDAH EQUIPMENT	16,677	2,112	5,126
TREIN VOCATIONAL BUILDING	748,214	30,608	141,901
TREIN EQUIPMENT	9,331	1,232	4,091
DAYCARE BUILDING	30,967	2,038	12,141
HARDIN APARTMENTS	803,184	25,112	298,577
HARDIN APARTMENTS EQUIPMENT	227,248	14,566	160,685
GREENHOUSE	336,929	10,096	145,278
ARENA BUILDING	131,672	4,289	39,004
ARENA EQUIPMENT	68,687	1,075	66,124
HORTICULTURE	120,067	3,402	50,189
GROUP HOMES	2,466,036	67,773	751,487
GROUP HOMES EQUIPMENT	456,186	19,019	405,116
GROUP HOMES VEHICLES	145,520	9,361	70,517
GROUP HOMES LAND	30,000	-	-
OTHER LAND	60,462	-	-
	<u>\$ 9,908,722</u>	<u>\$ 329,252</u>	<u>\$ 3,796,349</u>

BEVERLY FARM FOUNDATION #0038604  
MEETINGS; TRAVEL & SEMINAR; REIMBURSED EXPENSES, ETC.  
JUNE 30, 2004

Description	Amount
TRAINING REPORT PREPARED BY DELORES KAISER - MAIN CAMPUS PORTION (ENCLOSED)	\$ 3,233
DIETARY - MEALS PREPARED FOR ON-GROUNDS COMMITTEE MEETINGS	1,489
MILEAGE	648
SEMINARS & MEETINGS	4,313
REIMBURSEMENTS FOR PARKING, LODGING, & MISC	633
	<u>SCHEDULE V LINE 24-3 \$ 10,316</u>